

AMENDED IN SENATE JUNE 13, 2002

**Senate Constitutional Amendment**

**No. 12**

**Introduced by Senator Perata**

April 9, 2002

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Senate Constitutional Amendment No. 12—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by adding Section 36 to Article XIII thereof, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SCA 12, as amended, Perata. Sales and use tax: munitions: *hospital emergency departments and certified* trauma centers.

The Sales and Use Tax Law imposes a sales and use tax on the gross receipts from the sale in this state of, and the storage, use, or other consumption in this state of, tangible personal property based on a specified percentage of the gross receipts from the sale of, or the sales price of, that property.

This measure, in addition, would, for the privilege of selling munitions at retail, impose a tax upon retailers at the rate of 5¢ for each munition, as defined, sold at retail in this state on or after January 1, 2003. It would also impose a comparable excise tax on the storage, use, or other consumption in this state of each munition for which the tax was not paid by a retailer. The tax would be collected, administered, and enforced in the same manner as the tax imposed under the Sales and Use Tax Law, to the extent that the tax imposed by this measure is not inconsistent with that law.

This measure would require that revenues collected pursuant to the additional tax be deposited in the Trauma Center Fund, which the measure would create. Moneys in the fund would be continuously

appropriated to the State Board of Equalization to pay specified costs of the board and for purposes of making refunds, and to ~~counties in the state for allocation to medical emergency rooms, to be expended exclusively for trauma care~~ *the Emergency Medical Services Authority for allocation to local emergency medical service agencies to support hospital emergency departments and certified trauma centers in delivering trauma care, as provided.*

Vote: <sup>2</sup>/<sub>3</sub>. Appropriation: no. Fiscal committee: yes. State-mandated local program: no.

1     *Resolved by the Senate, the Assembly concurring,* That the  
2     Legislature of the State of California at its 2001–02 Regular  
3     Session commencing on the fourth day of December 2000,  
4     two-thirds of the membership of each house concurring, hereby  
5     proposes to the people of the State of California that the  
6     Constitution of the State be amended by adding Section 36 to  
7     Article XIII thereof, to read:

8     SEC. 36. (a) In addition to any sales and use taxes otherwise  
9     imposed by law, the following sales and use taxes are hereby  
10    imposed:

11    (1) For the privilege of selling munitions at retail there is  
12    hereby imposed a tax upon all retailers at the rate of 5 cents (\$0.05)  
13    for each munition sold at retail in this state on or after January 1,  
14    2003.

15    (2) An excise tax is hereby imposed on the storage, use, or other  
16    consumption in this state of each munition purchased from any  
17    retailer on or after January 1, 2003, for the storage, use, or other  
18    consumption in this state at the rate of 5 cents (\$0.05) for each  
19    munition that is so stored, used, or consumed.

20    (b) The taxes imposed by this section shall be administered and  
21    enforced in a manner consistent with the Sales and Use Tax Law  
22    (Part 1 (commencing with Section 6001) of Division 2 of the  
23    Revenue and Taxation Code), including any amendments made  
24    thereto on or after the effective date of this section, to the extent  
25    that the tax imposed by this section is not inconsistent with that  
26    law.

27    (c) For purposes of this section, “munition” means a projectile  
28    with its fuse, propelling charge, or primer fired from a weapon, or  
29    any of the individual components thereof. “Munition” does not  
30    include a BB or a pellet commonly used in an air rifle or pistol.



(d) The tax provided for in this section may not be imposed upon any munition purchased by any peace officer required to carry a firearm while on duty, or by any governmental law enforcement agency employing that officer.

(e) All amounts required to be paid to the state under this section shall be paid to the State Board of Equalization in the form of remittances that are payable to that board and are separate from the remittance of any other tax. The board shall transmit the payments to the Treasurer to be deposited in the State Treasury to the credit of the Trauma Center Fund, which is hereby created.

(f) The Trauma Center Fund is hereby continuously appropriated, without regard to fiscal years, as follows:

(1) To the State Board of Equalization for both of the following:

(A) To pay for the board's cost of implementation and administration of this section, *which cost in any fiscal year may not exceed 10 percent of the total amount of moneys deposited in the fund in that fiscal year.*

(B) To pay refunds in accordance with this section.

~~(2) The balance to the Controller for apportionment among all counties in this State in shares proportionate to each county's share of the State's total population, for allocation by each county to medical emergency rooms located in the county. Any amounts allocated to a county under this paragraph shall be expended exclusively for trauma care.~~

(2) *The balance to the Emergency Medical Services Authority for allocation, once each fiscal year, to local emergency medical service agencies to support hospital emergency departments and certified trauma centers in delivering trauma care. The authority shall allocate these moneys to these agencies pursuant to written guidelines promulgated by the authority, which guidelines shall utilize the following criteria:*

(A) *The number of victims of gunshot wounds treated by hospital emergency departments and certified trauma centers in the area served by the agency in proportion to the number of victims of gunshot wounds treated by all hospital emergency departments and certified trauma centers in the state in the fiscal year immediately preceding the allocation.*

1 (B) *The incidence of gun violence in the area served by the*  
2 *agency in proportion to the incidence of gun violence in the state*  
3 *in the fiscal year immediately preceding the allocation.*

4 (C) *The approved emergency service plan and trauma care*  
5 *plan of the agency.*

6 (D) *The proportion of the state's population that lived in the*  
7 *area served by the agency in the fiscal year immediately preceding*  
8 *the allocation.*

9 (E) *Any other criteria deemed by the authority to further the*  
10 *objectives of this subdivision.*

11 (3) *Each local emergency medical service agency shall, once*  
12 *each fiscal year, allocate the moneys it receives pursuant to*  
13 *paragraph (2) to hospital emergency departments or certified*  
14 *trauma centers in the area served by the agency. The amount to be*  
15 *allocated to a hospital emergency department or certified trauma*  
16 *center shall be determined by the authority pursuant to written*  
17 *guidelines promulgated by the authority, which guidelines shall*  
18 *utilize the following criteria:*

19 (A) *The number of victims of gunshot wounds treated by the*  
20 *hospital emergency department or certified trauma center in*  
21 *proportion to the number of victims of gunshot wounds treated by*  
22 *all emergency departments and certified trauma centers in the area*  
23 *served by the agency in the fiscal year immediately preceding the*  
24 *allocation.*

25 (B) *The location of hospital emergency departments and*  
26 *certified trauma centers as specified in the approved emergency*  
27 *service plan and trauma care plan of the agency.*

28 (C) *Any other criteria deemed by the authority to further the*  
29 *objectives of this subdivision.*

30 (g) *The Legislature may enact legislation to effectuate the*  
31 *purposes of this section.*